
CONSTITUTIONAL OFFICERS



City Treasurer

MISSION STATEMENT

To receive and collect all taxes, levies, assessments, license taxes, rents, fees and all revenues accruing to the City. Calculate certain State taxes and revenues in accordance with State and City codes. Maintain accurate records of all

funds collected and deposited. Provide professional, efficient service to the taxpayers and citizens of the City.

DEPARTMENT OVERVIEW

The City Treasurer's office provides services to the citizens and businesses of Norfolk by

collecting all real estate, personal property, state income taxes, and other various taxes.

BUDGET HIGHLIGHTS

The City Treasurer's operating budget includes an increase of \$240,200 over FY03 with approximately \$161,110 attributable to the increase in healthcare costs and the increase in data processing charge outs resulting from technology enhancements within the department.

This increase is also due to the increase in required contributions to the City's retirement

system in the amount of \$3,321, additional funding for a scanner, and funding for fees associated with processing credit card payments. As a result of the State budget cuts, the budget also reflects a service level reduction of a vacant position and various expenditure categories.

Expenditure Summary

	FY2001 ACTUAL	FY2002 ACTUAL	FY2003 BUDGET	FY2004 APPROVED
Personnel Services	1,341,850	1,401,110	1,356,800	1,391,750
Materials, Supplies and Repairs	351,852	362,742	368,500	538,850
General Operations and Fixed Costs	25,748	78,341	36,600	40,500
Equipment	23,560	2,312	0	6,000
All Purpose Appropriations	0	0	0	25,000
TOTAL	1,743,010	1,844,505	1,761,900	2,002,100

Programs & Services

	FY2002 ACTUAL	FY2003 APPROVED	FY2004 APPROVED	FULL-TIME POSITIONS
TAX ADMINISTRATION & COLLECTION	1,844,505	1,761,900	2,002,100	33

Administer the collection and deposit of current and delinquent revenues.

Position Summary

Position Title	Pay Grade	Minimum	Maximum	FY03 Positions	Change	FY04 Positions
Chief Deputy I	CBD	N/A	N/A	1		1
Chief Deputy II	CBD	N/A	N/A	3		3
Chief Deputy III	CBD	N/A	N/A	3		3
Chief Deputy IV	CBD	N/A	N/A	1		1
City Treasurer	CBD	N/A	N/A	1		1
Deputy II	CBD	N/A	N/A	10		10
Deputy III	CBD	N/A	N/A	12		12
Deputy IV	CBD	N/A	N/A	3	-1	2
TOTAL		N/A*	N/A*	34	-1	33

*The Virginia Compensation Board establishes the salary ranges for this office.

Commissioner of the Revenue

MISSION STATEMENT

Our mission is to provide superior service and quality in the following:

- ♦ Assessment of individual and business personal property;
- ♦ Issuance and renewal of business licenses;
- ♦ Administration of all fiduciary taxes;
- ♦ Evaluation of customer compliance;
- ♦ Assistance and processing of Virginia State Income Tax Returns;
- ♦ Investigation of inquiries and delinquent accounts; and
- ♦ Assistance with Real Estate Tax Relief

DEPARTMENT OVERVIEW

The Commissioner of the Revenue is responsible for the administration of all city taxes except real estate taxes. The Commissioner's office is responsible for certain permits including residential parking, boat decals and yard sales. The office is comprised of seven teams as follows:

PERSONAL PROPERTY TAX: Assess and prorate tangible personal property; sell residential parking permits, yard and garage sale permits, and boat decals; issue charitable solicitations.

BUSINESS TAX: Assess business personal property and business licenses; administer all fiduciary taxes.

INVESTIGATIVE SERVICES: Business license and tax investigations and collections; compliance enforcement; complaint investigation.

REAL ESTATE TAX RELIEF: Administration of program providing reduction and/or relief of real

estate taxes for taxpayers for elderly or disabled taxpayers.

AUDIT SERVICES: Inspect taxpayer record to verify code compliance and correctness of taxes paid. make all determinations on business and manufacturer status classifications.

ADMINISTRATIVE SERVICES: Provides vision, leadership, support and management of the office's activities; administrator of utility and franchise taxes; provides support for office technological component.

STATE INCOME TAX ADMINISTRATION: Obtain, audit, prepare, and process Virginia State Income Tax Returns and Virginia Estimated Income Tax Vouchers from Norfolk residents.

BUDGET HIGHLIGHTS

The total budget for the Commissioner of the Revenue's Office is \$2,816,800. This budget includes an increase of \$218,400 over FY03. The increase is attributable to the increase in required contributions to the City's retirement plan in the amount of \$78,184, increase in data processing charge outs in the amount of \$96,531, a 1.5% cost of living adjustment, 2.5% increment based on the

employees anniversary date and other salary and benefit adjustments reductions in vacant personnel positions and various miscellaneous operating accounts due to State budget cuts.

KEY GOALS AND OBJECTIVES

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| <ul style="list-style-type: none"> ♦ Improve the efficiencies of fiduciary tax collections through the development and use of an annual tax booklet with monthly payment coupons. This reduces our monthly collection and processing costs as well as reducing our supply and postage expenses, allowing more time for the deputies to focus on audit and review of the returns and payment to ensure maximum revenue collection. ♦ Continue our aggressive investigation program to seek out new businesses not properly licensed and/or those with delinquent accounts | <ul style="list-style-type: none"> ♦ Continue the upgrade of our discovery techniques to enable an ongoing review of our businesses via the audit process ♦ Continue the identification by our Personal Property team of omitted assessments and more aggressive oversight of the boat decal program ♦ Adhere to all the Standards of Accountability as set forth by the COR Association of Virginia Career Development Program (CDP). |
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PRIOR YEAR ACCOMPLISHMENTS

In FY02, \$4 million of revenue was identified and generated from businesses not paying their fair share of taxes. Total additional revenue of nearly \$25 million has been generated over the past five years. This additional revenue is to a large extent, a result of the office's continued aggressive investigative and audit programs that seek out

new businesses not properly licensed or classed within the City of Norfolk and to the enhanced discovery of businesses not properly reporting.

Expenditure Summary

	FY2001 ACTUAL	FY2002 ACTUAL	FY2003 BUDGET	FY2004 APPROVED
Personnel Services	1,923,159	2,069,573	2,097,400	2,267,500
Materials, Supplies and Repairs	276,992	289,971	332,100	420,000
General Operations and Fixed Costs	80,862	107,111	86,000	85,750
Equipment	155,694	83,378	82,900	43,550
All- Purpose Appropriations	4,000		0	0
TOTAL	2,440,707	2,550,033	2,598,400	2,816,800

Programs & Services

	FY2002 ACTUAL	FY2003 APPROVED	FY2004 APPROVED	FULL-TIME POSITIONS
PERSONAL PROPERTY TAX ADMINISTRATION	442,346	462,300	431,050	9
Assess and prorate tangible personal property; sell residential parking permits, yard and garage sale permits, and boat decals; assess boats, mobile homes, airplanes, vehicles and recreational vehicles; issue charitable solicitations.				
BUSINESS TAX	424,721	410,800	419,900	8
Assess business personal property and business licenses; administer the following tax programs: business license, cigarette, short-term rental, meal, lodging, and admissions.				
INVESTIGATE SERVICES	327,879	319,700	303,100	7
Business taxes investigation, complaint investigation, collection of bad checks, and delinquent business taxes (licenses and franchise taxes); assessment of business tangible property; vehicle and boat decal display and yard sale compliance enforcement.				
SENIOR CITIZEN TAX RELIEF PROGRAM	143,767	129,900	135,150	3
Administer program providing reduction or elimination of real estate taxes for taxpayers who are elderly or disabled.				
AUDIT SERVICES	299,152	292,900	298,850	5
Inspect taxpayer records to verify correctness of taxes paid such as admissions, business license, business personal property, lodging, meals, utility and franchise taxes; ensure that business income is from licensed activities; make all determinations on business and manufacturer status classifications				

Programs & Services

	FY2002 ACTUAL	FY2003 APPROVED	FY2004 APPROVED	FULL-TIME POSITIONS
ADMINISTRATION	646,521	716,500	944,450	7
Provide vision, leadership, support and management of the office activities and services as administrator of utility and franchise taxes; provide support for office technological component.				
INCOME TAX UNIT	265,647	266,300	284,300	5
Obtain, audit, prepare and process Virginia State income tax returns				
TOTAL	2,550,033	2,598,400	2,816,800	44

Position Summary

Position Title	Pay Grade	Minimum	Maximum	FY03 Positions	Change	FY04 Positions
Accounting Technician	OPS07	23,318	37,280	9	-1	8
Administrative Assistant II	MAP03	29,266	46,785	2		2
Administrative Technician	OPS08	25,206	40,295	2		2
Auditor I	MAP07	37,198	59,469	2		2
Auditor II	MAP09	42,127	67,349	1		1
Auditor Supervisor	MAP10	44,882	71,750	1		1
Business Manager	MAP08	39,572	63,258	2		2
Chief Deputy I COR	MAP09	42,127	67,349	4		4
Chief Deputy II COR	MAP10	44,882	71,750	1		1
Commissioner of the Revenue	COF17	75,078	119,374	1		1
Data Processing Asst III	OPS06	21,591	34,515	1		1
Income Tax Auditor	OPS10	29,537	47,217	4		4
License Inspector I	OPS09	27,273	43,604	3	-1	2
License Inspector II	OPS10	29,537	47,217	10		10
Microcomputer Systems Analyst	ITO05	29,753	47,562	1		1
Programmer/Analyst III	ITM02	39,754	63,552	1		1
Staff Technician II	OPS09	27,273	43,604	1		1
Total				46	-2	44